



PROPOSED RULE MAKING

CR-102 (June 2004)

(Implements RCW 34.05.320)

Do **NOT** use for expedited rule making**Agency:** Department of Revenue

- ☒ Preproposal Statement of Inquiry was filed as WSR 09-21-109; or
☐ Expedited Rule Making--Proposed notice was filed as WSR ; or
☐ Proposal is exempt under RCW 34.05.310(4).

- ☒ Original Notice
☐ Supplemental Notice to WSR
☐ Continuance of WSR

Title of rule and other identifying information: WAC 458-20-21701 (Enhanced collection tools) explains procedures for electronic notice and order to withhold and deliver service (E-Withhold) and mitigation options for financial institutions required to respond to service by the Department of Revenue.

Hearing location(s):

Capitol Plaza Building
4th Floor Executive Conference Room
1025 Union Avenue SE
Olympia, Washington 98504

Date: January 26, 2010 Time: 3:00 p.m.

Date of intended adoption: February 3, 2010
(Note: This is **NOT** the **effective** date)

Submit written comments to:

Name: Walt Tanimoto or Bobbi Carter
Address: Post Office Box 14699
Olympia, Washington 98511-4699
E-mail: dorewithholds@dor.wa.gov
Fax: (360) 586-8816
By: January 26, 2010

Assistance for persons with disabilities: Contact Martha Thomas at (360) 725-7497 no later than 10 days before the hearing date. Deaf and hard of hearing individuals may call 1-800-451-7985 (TTY users).

Purpose of the proposal and its anticipated effects, including any changes in existing rules: Chapter 562, Laws of 2009 (ESSB 6169), authorizes the Department of Revenue (Department) to electronically serve a notice and order to withhold and deliver to any financial institution in the form of a listing of unsatisfied tax warrants filed under chapter 82.32 RCW. The Department is proposing a rule explaining the procedure for electronic issuance of these notices. This rule explains the process for the electronic issuance of a notice and order to withhold and deliver, and the responsibility of the financial institution being served such a notice.

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Reasons supporting proposal: A rule is needed to implement the provisions of chapter 562, Laws of 2009 authorizing the electronic service of a notice and order to withhold and deliver to financial institutions.

Statutory authority for adoption: 82.01.060 and 82.32.300

Statute being implemented: RCW 82.32.235 and Chapter 562, Laws of 2009

Is rule necessary because of a:

Federal Law? ☐ Yes ☒ No
Federal Court Decision? ☐ Yes ☒ No
State Court Decision? ☐ Yes ☒ No
If yes, CITATION:

Date December 22, 2009

Name
Alan R. Lynn

Signature

Title
Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: December 22, 2009

TIME: 12:22 PM

WSR 10-01-170

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:

None

Name of proponent: Department of Revenue

☐ Private
☐ Public
☒ Governmental

Name of agency personnel responsible for:

Name	Office Location	Phone
Drafting..... Marilou Rickert	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6115
Implementation.... Alan R. Lynn	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6125
Enforcement..... Gilbert Brewer	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6147

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

☐ Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

Phone:

Fax:

E-mai:

☒ No. Explain why no statement was prepared. **The proposed rule will impose no more than minor costs on affected businesses.**

Is a cost-benefit analysis required under RCW 34.05.328?

☐ Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

Phone:

Fax:

E-mail:

☒ No: Please explain: **This is not a significant legislative rule as defined in RCW 34.05.328.**